

EXHIBIT A



S&Z TOOL & DIE CO., INC.

Tool & Die Specialists • Metal Stampings

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August 2, 2007

DELPHI Proof of Claim documentation

The purpose of this documentation is to respond to Michael M Mayer working for Delphi specifically in response to Mr. Mayer's request for information on the following:

<u>Claim Amount</u>	<u>Reference</u>
\$ 44,942.66	Invoice #349139 (re: Jan. '05)
\$ 45,257.67	Invoice #349140 (re: Feb. '05)
\$ 37,823.45	Invoice #349141 (re: Mar. '05)
\$ 36,726.68	Invoice #349142 (re: Apr. '05)
\$ 37,856.90	Invoice #349143 (re: May '05)
\$ 95,776.79	June, July, August, September '05
\$298,384.15	

The first sets of documents are the actual invoices and supporting calculations behind the claim amounts indicated above.

The next documents (schedule attached) are chronologically ordered to prove and document the agreement of Delphi to the above charges. Throughout this documentation, is evidence that the Chassis Division in Dayton agreed to pay the increase in material costs through adjusting it's pricing on a quarterly basis, explaining why the above only relate to the Saginaw Division. Initially, in Gerald F. Raasch's February 28, 2005 e-mail confirmed the Delphi plan to roll steel surcharges into the piece price and review quarterly effective Jan. 1/05. The Gerald Raasch March 18/05 e-mail includes the agreement. Through the course of the attached documentation, Delphi was continually apprised of the amounts and provided documentation, with which the Chassis Division acted upon and executed while the Saginaw Division deferred through to Delphi's bankruptcy filing. Further confirmation of Delphi's acknowledgement of this is that subsequent to the Delphi bankruptcy filing Kathy Bourassa, Senior Stamping Buyer increased the price that Delphi was buying parts for as evidenced by the August '06 e-mails between S&Z's Ed Greenwald and Kathy Bourassa confirming the change from the 2005 pricing (equaling that in the above invoices) to the updated pricing reflecting the material cost increases.

S&Z Tool & Die Co., Inc. stands firmly behind our claim for the above invoices.

Yours truly,

Kevin Dow, CFO

DELPHI Proof of Claim documentation (1st set)

Invoices

- Each document summarizes by part, the difference between the revised cost per lb. as compared to the Dec. '03 based steel cost and multiplies that incremental cost by the steel usage per part and then takes the negotiated 80% of that increment to multiply by the volume sold in the period.
- Each page represents one month for the time period January 2005 through September 2005.

Materials – June through September '05

- Individual schedule by month
- Includes minor adjustments for Jan., Feb. & Mar. '05

'November 2004 Base'

- This document established the material cost base for January through March 2005 for every raw material purchased by identifying the a) cost per lb. paid plus b) the surcharges per lb. paid to sum to the total paid, which when divided by the lbs. purchased derives the revised cost per lb. to be recovered through invoicing.
- Used to calculate January, February and March 2005

'Material Purchase 1st quarter 2005'

- Used same as above to calculate April, May and June 2005

'Material Purchases 2nd quarter 2005'

- Used same as above to calculate July, August and September 2005

DELPHI Proof of Claim documentation (2nd set)

Doc. #1 – Feb. 28/05 e-mail from Gerald F. Raasch of DELPHI

- Acknowledges DELPHI's plan to roll steel surcharges into the piece price and review steel pricing quarterly.
- Acknowledges new pricing to take place effective 1/1/05.

Doc. #2 – Mar. 1/05 e-mail from Bediesh Merhai (S&Z) (including worksheet)

- Response to document #1 above.
- Provided worksheet to G. Raasch as updated.
- The attached worksheet includes parts for both the Chassis Division and the Saginaw Division.

Doc. #3 – Mar. 3/05 e-mail from Rich Lempner (S&Z VP Sales)

- E-mail to Gerald Raasch at DELPHI with worksheet
- Worksheet is updated based upon the 80/20 split agreed to between DELPHI and S&Z. This split was agreed to so that DELPHI would get only 80% of the material cost increase.
- This e-mail also re-raises the issue of the \$800,000 related to 2004, which was not included in the bankruptcy filing.
- This e-mail also includes Sept. 2/05 e-mail to Kathy Bourassa confirming to her the agreement with DELPHI (Chassis and Saginaw) through Gerald Raasch.

Doc. #4 – Mar. 18/05 e-mail from Gerald Raasch, Delphi

- Confirming conversation of same day with Rich Lempner (S&Z VP Sales) and attached Letter of Understanding authored by Gerald Raasch.
- Attached is Delphi's global Supply Mgmt – Stampings memo outlining Delphi's agreement with surcharge implementation effective January 1, 2005 in which Delphi agrees to reimburse 80% of steel increases.

Doc. #5 – Apr. 18/05 e-mail from John M. Strieter, Delphi

- E-mail directed to Jeff Jacobs (S&Z) following up a discussion asking Jeff to review and confirm pricing used. John Stierter's worksheet as he states is 'simply a matter of inputting current steel factors' in order to feed the correct data in for purposes of changing prices or making retroactive adjustments to compensate S&Z for increased material costs.
- Document #4 also contains the response of April 19th by Rich Lempner with the worksheets completed as requested.

Doc. #6 – May 13'05 e-mail from Steve Hudepohl, Delphi Chassis

- Asking Bediesh Merhai of S&Z to supply steel surcharged information for items shipped in March.
- Includes May 18/05 e-mail from Bediesh Merhai to Steve Hudepohl including the worksheet for the Chassis Division

Doc. #7 – June 17/05 e-mail from Melissa Burton, Asst. Metallic Buyer Delphi Steering Saginaw

- Reminder to Ed Greenwald (S&Z) that surcharge data must be submitted using the appropriate form.
- As stated in the resent e-mail of the same day, this was a general distribution. Since Melissa Burton had not called Ed Greenwald (S&Z had obviously been in contact continually and sending the appropriate forms) directly our submissions were okay.

Doc. #8 – July 19/05 e-mail to Jill K Sanborn of Delphi from Ed Greenwald (S&Z)

- Confirming the resending of the Delphi Saginaw form for the Jan. to May '05 material variances.
- Melissa Burton had all documentation but is on leave so sending to Jill Sanborn
- Confirms the calculations agreed upon with Gerald Raasch.
- Acknowledges that Saginaw Division wants to handle differently than Chassis Division which adjusted part price on purchase orders, thereby not accumulating the material variances as Saginaw choose to do.
- Document #7 also includes Jill Sanborn's acknowledgement of receipt as Jill forward to Ashley S Williams

Doc. #9 – Sept. 10/05 e-mail to Jill Sanborn of Delphi

- Attached were material variance schedules for June, July and August 2005.
- Request by Ed for Jill to advise of payment data for these and January through May 2005 variances still outstanding.

Doc. #10 – Aug. 9/06 e-mail from Jim Baldwin (S&Z VP Sales) & Aug. 22/06 e-mail acknowledgement from Kathy Bourassa

- On two Delphi Saginaw parts, identifies the pre-bankruptcy price as incorrect and indicating that the prices had been changed (from \$0.4739 to \$0.5540 and from \$0.4740 to \$0.5541) again acknowledging the pre-bankruptcy pricing was incorrect and did not reflect the material variance adjustments.
- Kathy Bourassa's Aug. 22/06 e-mail confirms the error and acknowledges the pricing would have been effective 1/1/06.